

# EXHIBIT M

**From:** may <may@cicel.cn>  
**Sent:** Monday, September 12, 2016 9:24 PM  
**To:** lily  
**Subject:** Fw:Wind Down Planning

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**From:** "Scott Ludecker <sludecker@misonix.com>"  
**To:** "jchen@daiaassociates.com <jchen@daiaassociates.com>"  
**CC:** "may <may@cicel.cn>","刘诗蒙 Liu <simon@cicel.cn>","Richard Zaremba <rzaremba@misonix.com>"  
**Sent:** 2016-09-02 04:17  
**Subject:** Wind Down Planning

Jacob;

As per our conversation this morning with May and Simon, we would hope to begin discussions tomorrow as to how to properly wind down the business relationship between Cicel and Misonix. To that end, I would like to have a discussion around things necessary to assure patient care needs are met in the PRC and that a smooth transition can be made as soon as would be reasonable and possible.

Topics for tomorrow to include;

- Cicel needs to provide records for where the systems have been sold in PRC, hospital name, contact name, address, product sold, serial number, date of sale, etc
  - this is particularly important for patient safety to assure timely communications in the event of any future recalls or system updates that might be required.
- Name and contact information for any possible sub-distributors that Cicel may have entered into a relationship with for Misonix products and terms of any contracts that may exist.
- Cooperation on the renewal registration for Sonastar FLV - presumed to be secured in October 2016
- Cooperation on the change of Agent and Distributor license with CFDA to a new party
- Any pending sales that might require immediate oversight and support to complete transaction
- Full list of Surgeon Key Opinion Leaders for all products
- An accounting of all remaining, unsold, inventory that Cicel has; Number of systems for Sonastar and BoneScalpel

This list should serve as a starting point for discussions tomorrow on the best path for a wind down. We are hopeful that in working together we can arrive at an agreeable path forward that transitions the business with minimal disruption to either of our organizations.

**Scott Ludecker**

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